

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
LERNOUT & HAUSPIE SPEECH)	Case No. 00-4398 (JHW)
PRODUCTS N.V., <u>et al.</u> ,)	
)	
Debtor.)	
)	
SCOTT L. BAENA, LITIGATION)	
TRUSTEE OF THE LERNOUT)	
& HAUSPIE SPEECH PRODUCTS)	
N.V. LITIGATION TRUST,)	
)	
Plaintiff,)	Adv. Proc. No. 04-54842 (JHW)
)	
v.)	
)	
KPMG LLP and KLYNVELD PEAT))	
MARWICK GOERDELER)	
BEDRIJFSREVISOREN,)	
)	
Defendants.)	
)	

STIPULATION AND ORDER

It is hereby stipulated and agreed, this 5th day of November, 2004, by and between Plaintiff, Scott L. Baena, Litigation Trustee of the Lernout & Hauspie Speech Products N.V. Litigation Trust, and Defendant Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren ("KPMG Belgium") that

- a) KPMG Belgium shall not be required to answer or respond by motion to the Complaint until ten (10) days after (1) this Court has entered an order denying Defendant KPMG LLP's Motion to Transfer this Action to the District of Massachusetts ("Motion to Transfer") or

(2) the docketing of the case in the United States District Court for the district of Massachusetts, whichever is applicable.

b) In order to preserve its defenses, KPMG Belgium neither joins in, nor objects to, the Motion to Transfer and shall make no filing with respect to, or argument at, the hearing on the Motion to Transfer, currently scheduled for November 23, 2004.

c) KPMG Belgium shall file no motion in this action seeking a change of venue, regardless of the ruling on the Motion to Transfer. The agreements in this stipulation shall be without prejudice to any defense KPMG Belgium may have in this action, including without limitation, personal jurisdiction and *forum non conveniens*.

DATED: November 11, 2004

SCOTT L. BAENA, as
Litigation Trustee for the
Lemout & Hauspie Speech Products N.V.
Litigation Trust
By His Attorneys,

FERRY JOSEPH & PEARCE, P.A.


Theodore J. Taccone III (Bar Id No. 2678)
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P.O. Box 1351
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Telephone: (302) 575-1555
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- and -

**BILZIN SUMBERG BAENA PRICE &
AXELROD LLP**

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Nathan G. Mancuso, Esq. (admitted *pro hac vice*)
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DATED: November 9, 2004

POTTER ANDERSON & CORROON LLP

By:


Theresa V. Brown-Edwards (ID 4225)
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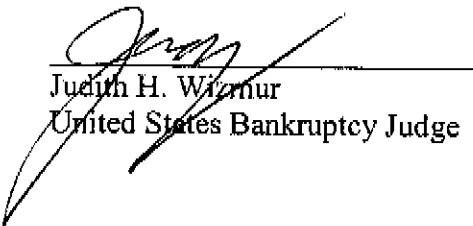
and

HOGAN & HARTSON LLP

George A. Salter
Nicholas W.C. Corson
Hoa Hoang
875 Third Avenue
New York, NY 10022
Telephone: (212) 918-3000

Counsel for Defendants Klynveld Peat Marwick
Goerdeler Bedrijfsrevisoren (making a special
appearance)

SO ORDERED this 16 day of November 2004:



Judith H. Wizner
United States Bankruptcy Judge